

**Emergency Shelter Grant Program**  
**CFDA Number 14.231**  
**Department of Community and Economic Development**  
**Program 7**

**I. PROGRAM OBJECTIVES**

The primary objective of the Emergency Shelter Grant (ESG) Program is to assist emergency food and shelter providers and related service providers in meeting the most immediate, life-threatening needs of Alaska's homeless and at-risk population.

Shelters must be open around the clock throughout the year. They must offer refuge tailored to the special circumstances determined by environment and individual need. Important goals for an emergency shelter system, in addition to providing for the immediate needs of shelter and food, are to provide medical care, ensure that assistance is available to all who need it, establish a decent standard of quality for services, provide a "preventative" program for the "at-risk," maintain cost-effectiveness, and avoid the institutionalization of emergency programs.

The program uses federal pass-through moneys and the audit should be conducted according to federal audit requirements.

**II. PROGRAM PROCEDURES**

The state distributes the funds to general local governments and non-profit organizations, which do not qualify for entitlement grants. Grants are awarded annually on a competitive basis.

**III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

In addition to federal statutory requirements, the Department is obligated to issue an annual program description consistent with Federal statutes and regulations. This program description should be reviewed prior to beginning the audit, and is available from the Department's Municipal and Regional Assistance Division.

**A. TYPES OF ACTIVITIES ALLOWED**

Suggested Audit Procedures

- Identify activities funded with ESG grant funds.
- Test expenditure and related records.

- For essential services, ascertain the amount of the grant and review financial records to determine the aggregate amount expended.

#### B. ELIGIBILITY

The auditor is not expected to make tests for recipient eligibility.

#### C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching, level of effort, or earmarking requirements.

#### D. REPORTING REQUIREMENTS

##### Compliance Requirement

Grantees are required to submit financial and progress reports periodically, as specified in the grant agreement.

##### Suggested Audit Procedures

- Examine copies of reports and determine completeness and timeliness of submission.
- Trace data in selected reports to underlying documentation.

#### E. SPECIAL TESTS AND PROVISIONS

##### Compliance Requirement

Grantees are required to adhere to the Certifications stated in the Program Description and the Certification of Consistency with the Comprehensive Housing Affordability Strategy.

##### Suggested Audit Procedure

- Review grantee files for authorized certification forms and where applicable, assess for adequacy the grantee's activities of compliance.

Modified 5/00